# LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

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# FISCAL IMPACT STATEMENT

**LS 7058 NOTE PREPARED:** Dec 30, 2006

BILL NUMBER: SB 256 BILL AMENDED:

**SUBJECT:** Alcohol Sales on Christmas Eve and New Year's Eve.

FIRST AUTHOR: Sen. Lewis BILL STATUS: As Introduced

FIRST SPONSOR:

FUNDS AFFECTED: X GENERAL IMPACT: State.

 $\overline{\underline{X}}$  DEDICATED FEDERAL

<u>Summary of Legislation:</u> This bill allows the holder of a dealer permit to sell alcoholic beverages on a Christmas Eve or New Year's Eve that falls on a Sunday.

Effective Date: July 1, 2007.

**Explanation of State Expenditures:** There will be an increase in administrative costs for the Alcohol and Tobacco Commission (ATC) by requiring the ATC to amend rules, forms, and Excise Police enforcement procedures. It is anticipated that the ATC could implement the provisions of this bill through the use of existing staff and resources.

**Explanation of State Revenues:** It is estimated that there would be no significant increase in Alcoholic Beverage Excise Tax or Sales Tax collections as a result of this bill. Allowing sales on New Year's Eve or Christmas Eve if those days fall on a Sunday is not expected to increase sales of alcohol.

#### **Explanation of Local Expenditures:**

### **Explanation of Local Revenues:**

State Agencies Affected: Alcohol and Tobacco Commission.

# **Local Agencies Affected:**

#### **Information Sources:**

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